

(d) **EFFECTIVE DATES.**—The amendments made by this section shall apply to returns the due date for which (determined without regard to extensions) is after December 31, 2014.

SEC. 12. INCREASED REAL-TIME FILING.

(a) **ACCELERATED FILING OF FORMS W-2 AND W-3.**—

(1) **IN GENERAL.**—Section 6071 is amended by redesignating subsection (c) as subsection (d), and by inserting after subsection (b) the following new subsection:

“(c) **RETURNS RELATING TO EMPLOYEE WAGE INFORMATION.**—Returns and statements made under sections 6051 and 6052 shall be filed on or before February 15 of the year following the calendar year to which such returns relate.”.

(2) **CONFORMING AMENDMENT.**—Subsection (b) of section 6071 is amended by striking “subparts B and C” and inserting “section 6053 and subpart B”.

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to returns and statements relating to calendar years beginning after the date of the enactment of this Act.

(b) **ACCELERATED FILING FOR CERTAIN FORMS 1099.**—

(1) **IN GENERAL.**—Subsection (c) of section 6071, as amended by subsection (a), is amended—

(A) by striking “WAGE INFORMATION” in the heading and inserting “WAGE INFORMATION AND FORMS 1099-MISC”, and

(B) by inserting “, and any return which is filed on Form 1099-MISC,” after “6052”.

(2) **CONFORMING AMENDMENT.**—Subsection (b) of section 6071, as amended by this Act, is amended by striking “section 6053 and subpart B of part III of this subchapter” and inserting “subpart B of part III of this subchapter (other than returns filed on Form 1099-MISC)”.

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to returns relating to calendar years beginning after December 31, 2014.

(c) **STUDY REGARDING ADMINISTRATIVE IMPLEMENTATION.**—Not later than January 1, 2017, the Secretary of the Treasury shall report to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives including—

(1) a recommendation of whether the due dates for filing Forms W-2 and W-3 with the Internal Revenue Service and the Social Security Administration should be accelerated to January 31 to match the due date for furnishing copies of such forms to the recipient of the reported income,

(2) recommendations for processes—

(A) to match the information reported on Forms W-2 and Forms 1099-MISC for the effective processing of returns and accurate determination of refunds, and

(B) to correct errors on such documents, and

(3) any other recommendations such Secretary may have for accelerating information reporting, including the identification of any other forms that should be due on an accelerated schedule in order to prevent tax refund fraud.

SEC. 13. LIMITATION ON MULTIPLE INDIVIDUAL INCOME TAX REFUNDS TO THE SAME ACCOUNT.

(a) **IN GENERAL.**—Not later than 180 days after the date of enactment of this Act, the Secretary of the Treasury shall issue regulations that restrict the delivery or deposit of multiple individual income tax refunds from the same tax year to the same individual account or mailing address.

(b) **EXCEPTION.**—The regulation promulgated under subsection (a) shall provide that

the restrictions shall not apply in cases and situations where the Secretary of the Treasury determines there is not a likelihood of tax fraud.

SEC. 14. IDENTITY VERIFICATION REQUIRED UNDER DUE DILIGENCE RULES.

(a) **IN GENERAL.**—Subsection (g) of section 6695 is amended by adding at the end the following new sentence: “Such due diligence requirements shall include a requirement that such preparer verify (in such manner and with such documentation as the Secretary shall provide) the identity of the taxpayer with respect to such return or claim for refund.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to returns or claims for refund filed after December 31, 2014.

SEC. 15. REPORT ON REFUND FRAUD.

Not later than 1 year after the date of the enactment of this Act, and annually thereafter, the Secretary of the Treasury (or the Secretary's delegate) shall report to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives on the extent and nature of fraud involving the use of a misappropriated taxpayer identity with respect to claims for refund under the Internal Revenue Code of 1986 during the preceding completed income tax filing season, and the detection, prevention, and enforcement activities undertaken by the Internal Revenue Service with respect to such fraud, including—

(1) the development of fraud detection filters and how they are or may be updated and improved;

(2) the effectiveness of fraud detection activities, and the ways in which such effectiveness is measured; and

(3) the methods by which such Service categorizes of refund fraud, and the amounts of fraud that are associated with each category.

By Ms. HEITKAMP:

S. 2740. A bill to require the Secretary of Veterans Affairs to establish a voluntary national directory of veterans to support outreach to veterans, and for other purposes; to the Committee on Veterans' Affairs.

Ms. HEITKAMP. Mr. President, today I am introducing legislation to help new veterans get information about the programs, benefits and services available to them as they transition back to civilian life. The Connect with Veterans Act will make it easier for cities, counties and tribes, as well as the State Departments of Veterans Affairs, to interact directly with new veterans.

Since I joined the Senate in January 2013, I have traveled all across North Dakota, listening to our veterans. One thing I heard, time and time again, was the need for more information about programs and services. Recently, I hosted my first Native American Veterans Summit in Bismarck, ND. One of the things which struck me at the Summit was how the Department of Veterans Affairs and other agencies simply weren't connecting with the veterans who wanted information about health care options and other benefits. It is clear that we, as a society, must do better.

In June 2013, I was proud to form the Senate Defense Communities Caucus along with my co-chair, Senator JOHN-
NY ISAKSON. We found that people and

communities all across the nation are passionate about helping our military perform its mission. Through my work with the Caucus, I found these communities are equally passionate about helping our veterans as well. I heard, through a close partnership with the Association of Defense Communities, that folks wanted to do more, at the local level, to help veterans.

From those ideas, the Connect with Veterans Act was created. It is a simple bill, and one that is entirely voluntary. Separating servicemembers can choose to share their contact information with the communities they are moving to after their military service. Interested cities, counties and tribes can request the contact information for the new veterans moving to their area and then provide them with information about services and benefits. Throughout this process, the veterans contact information will be kept secure.

It is critical that we provide veterans with access to the benefits and services they have earned once they leave the military and—knowing what services and benefits are available to them is the first step. This bill will expand the sources of information available to veterans. It is not just the VA that has the responsibility to help veterans. We all share that responsibility.

I have heard from North Dakotans, in particular, about how this bill would be incredibly beneficial as many communities in my state have unmet employment needs. Veterans have proven to be great employees. And, with good-paying jobs in North Dakota, this program can provide a way to bring veterans into these open positions. But this bill gives local control of what information is provided to veterans. Communities throughout the nation will be able to make this program fit their needs.

Our Nation must do a better job of taking care of our veterans. A great first step is figuring out how best to welcome new veterans into our communities. I know my bill will help that critical process.

By Mr. CORNYN (for himself, Mr. GRASSLEY, Mr. MCCONNELL, Mr. FLAKE, Mr. COATS, Mr. ISAKSON, Mr. ALEXANDER, Mr. CHAMBLISS, Mr. BARRASSO, and Mr. COCHRAN):

S. 2743. A bill making supplemental appropriations for the fiscal year ending September 30, 2014, for border security, law enforcement, humanitarian assistance, and for other purposes; to the Committee on Appropriations.

Mr. CORNYN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2743

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums